



Revised Standards for Computer-Generated Forms CT-2658-ATT, IT-2658-MTA, and IT-2658-NYS

Partnerships and S corporations may use computer-generated attachments to report estimated tax payments for partners and shareholders as required on Form IT-2658, *Report of Estimated Tax for Nonresident Individual Partners and Shareholders*, and Form CT-2658, *Report of Estimated Tax for Corporate Partners* (and the related attachment forms).

Computer-generated attachments include all forms produced by a computer peripheral device that show data fields in a line-by-line format on blank paper. These computer-generated attachments include spreadsheets, such as Excel and Lotus, word processing documents, and Adobe PDF files that are included with the report of estimated tax paid (Forms CT-2658 and IT-2658). The computer-generated attachments illustrate individual partner and shareholder distributions and other computer-printed data. In recent years, the Tax Department revised Forms CT-2658 and IT-2658 significantly and more changes may occur in the future. Please review the most current versions of Forms CT-2658 and IT-2658 before developing your computer-generated attachments.

If you are reporting estimated tax payments for partners or shareholders who are nonresident individuals (Form IT-2658) and for partners that are C corporations (Form CT-2658), please **use the correct tax forms**. You must **also file** an original or computer-generated Form IT-2658 and Form CT-2658 with the computer-generated attachments.

The Tax Department does not pre-approve any computer-generated forms from individual taxpayers. If unacceptable forms are filed and the correct tax is not reported and paid on time, taxpayers will be liable for penalty and interest at the current rates.

Software companies reproducing Form IT-2658 and Form CT-2658 may follow the guidelines below. However, you must also follow the additional reproduction and submission standards in Publication 75, *Specifications for Reproduction of New York State Scannable and Non-scannable Income Tax Forms* (Form IT-2658), and Publication 76, *Specifications for Reproduction of New York State Corporation Tax Forms* (Form CT-2658).

General requirements for computer-generated forms (see examples on the back of this form)

- Supply the full name and address for each partner or shareholder.
- Reproduce all of the vertical columns and horizontal rows on the original form.
- Print the computer-generated form on 8½" x 11" paper in portrait mode with all columns on a single printed page.
- Print the columns and rows in the same location as the original return.
- Use 10 pt. courier for the font.
- Right justify all variable text and numerical data.
- Print the employer identification number (EIN) of the partnership or S corporation, legal name of the partnership or S corporation **making the payment**, and the payment due date in the top right corner of each printed page.
- Do not use slashes or spaces in any EIN or social security number (SSN).

- Enter each partner's or shareholder's name, street address, and City/State/ZIP code in separate rows.
- Round estimated tax payments and New York State source income for each partner/shareholder to whole dollar amounts.
- In the *New York source income* and *Amount of estimated tax paid* fields, do not use dollar (\$) signs or comma separators. Always enter zeros (0) preceded by a decimal point in the cents fields. The correct format is **XXXX.00**
- Do not use percent (%) signs for *Percentage of ownership*. Carry the percentage of ownership to four decimal places only. If the actual percentage of ownership is less than four decimal places, round the percentage to 000.0001. The correct format is: **XXX.XXXX**

See Publications 75 and 76 for more information.

For Form IT-2658-MTA, Attachment to Form IT-2658, Report of Estimated Metropolitan Commuter Transportation Mobility Tax (MCTMT) for New York Nonresident Individual Partners, and Form IT-2658-NYS, Attachment to Form IT-2658, Report of Estimated Personal Income Tax for Nonresident Individuals, do not use name codes; supply the full name and address for each partner or shareholder.

Need help?



Visit our Web site at **www.tax.ny.gov**
(for information, forms, and online services)



Corporation Tax Information Center: (518) 485-6027
Personal Income Tax Information Center: (518) 457-5181

(continued)

Computer-generated Form CT-2658-ATT example

Bob's Storage, Inc.	Contact name	Robert Mulberry	Employer identification number	171475649
Bob's Storage in a Box	Contact phone number	601 222-7777	Due date	06-15-11
937 Main Street	Total number of partners	12	Total NY source income	108561.00
Santa Monica CA 90401			Total estimated tax paid	1242.00
Legal name, address, and contact information for corporate partner	Partner's EIN	Percentage of ownership	New York source income	Amount of estimated tax paid
AAA Textile 2000 West Street Atlanta GA 54321	121763453	10.0000	18631.00	375.00
Jane Smith 718 456-9871				
BBB Computers 205 Boss Drive Newark NJ 23071	123245678	15.0000	27140.00	465.00
Mark Ross 797 604-4050				
CCC Media Mocking Bird Lane Wilmington DE 30123	193245678	12.0000	21063.00	402.00
Bob King 302 517-2041				

Computer-generated Form IT-2658-MTA and Form IT-2658-NYS example

Bob's Storage, Inc.	Contact name	Robert Mulberry	Employer identification number	171475649
Bob's Storage in a Box	Contact phone number	601 222-7777	Due date	06-15-11
937 Main Street	Total number of partners	12	Total NY source income	108561.00
Santa Monica CA 90401	S corp? Y/N	N	Total estimated tax paid	1242.00
Full name, mailing address, and contact information for nonresident partner or shareholder	Partner or shareholder SSN	Percentage of ownership		Amount of estimated tax paid
DJ Smith 18 Matrix Street, Apt 5N Los Angeles CA 90002 213 879-5209	158479253	10.0000		375.00
John A. Jones 45 Lucy Lane Boston MA 09721 339 271-9239	132945768	15.0000		465.00
Robert Dennis 22 Worth Ave Dallas TX 75277 325 718-2012	987439845	12.0000		402.00